
**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

I.T.R. No.109 of 1989

Date of decision: 11.1.2006.

M/S Kuldip Singh Nalwa(HUF), Amritsar

...Petitioner

Versus

The Commissioner of Income-tax(Central), Ludhiana

...Respondent

**CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL**

Present: None for the petitioner.

Mr.Vivek Sethi, Advocate for

Mr.Sanjiv Bansal, Advocate for the revenue.

RAJESH BINDAL,J.

Following questions of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 5.5.1987 passed in I.T.A.No.695 of 1984, in respect of the assessment year 1975-76..

- “1. Whether in the facts and in the circumstances of the case, the Hon'ble Tribunal was justified in holding that once the revised return had been filed omitting any foot note which was given in the original return, the revised return which was filed merely to revise the share income from a firm as a result of revision of return in the case of the firm, had withdrawn that was disclosed in the first return and this being so, the provisions of section 147 (a) were attracted?
2. Whether under the facts and circumstances, the foot note appended to the original return was not

information in the possession of the income-tax officer and whether the notice u/s 147 (a) was not in consequence of information in possession of the income-tax officer to attract the provisions of section 147(b)?”

When the case has been called out for hearing, none appeared for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of question of law referred.

The reference is thus returned unanswered.

(Rajesh Bindal)
Judge

January 11 ,2007
Pka

(M.M.Kumar)
Judge